Chapter V.—Conservancy and Works Charges.

A.—Labourers.

38. For works executed by labourers, whether paid by the day or otherwise, a muster roll must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This nominal muster roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose. 448A-9 and 10.

39. Payments on muster rolls should be made or witnessed by the officer of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark, his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll. 448A-11.

40. After payment an abstract should be prepared in Form 10, wherein the amount paid should be certified; this abstract will be the voucher in support of the charge in the cash book. 448A-9.

B.—Contractors.

I.—AGREEMENTS.

41. When a contract of work or supply is of sufficient magnitude to require a written agreement, care must be taken to frame such an agreement so that, in the event of a dispute, it could be maintained in a court of law. Care must also be taken that if necessary the document is stamped and registered according to the law in force for the time being. 448A-38.

II.—PAYMENT FOR WORK DONE OR SUPPLIES.

(a) *Bills and Vouchers.*

42. Payments to contractors for work or supply can be made only by the Divisional Officer, or by an authorised subordinate officer. Claims for such payments should be prepared, preferably by the claimants themselves, in Form 11, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quality of the work or supply and other necessary factors, has been accepted by a responsible officer. The rules in Article 13, Civil Account Code, Volume I, in regard to the preparation and completion of vouchers should be observed as far as practicable. *See* also Article 44.